

Client: **A443481 - 312 Milbury Avenue Operating Company, LLC**
Engagement: **MD 2022 - Care One at Millbury**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

| Account | Description | CAID PP-1 12/31/2021 | IMPORT 12/31/2022 | JE Ref # | CAIDJE | CAID CP 12/31/2022 |
|------------------------------------|--|-------------------------|-----------------------|----------|-------------|-----------------------|
| Group : [001] Balance Sheet | | | | | | |
| Subgroup : None | | | | | | |
| 10010 | Cash - Lockbox | 0.00 | 5,000.00 | | 0.00 | 5,000.00 |
| 10040 | Cash - Cash in Transit | 14,646.23 | 4,345.60 | | 0.00 | 4,345.60 |
| 12020 | AR - Resident | 1,855,140.46 | 1,773,173.49 | | 0.00 | 1,773,173.49 |
| 12050 | AR - Monthly Accrual | 54,867.91 | (156,000.00) | | 0.00 | (156,000.00) |
| 12060 | AR - Medicare Bad Debt Coinsurance Advance | (48,831.83) | 0.00 | | 0.00 | 0.00 |
| 12065 | AR - Medicare Bad Debt Coinsurance Advance | 9,651.21 | 6,173.12 | | 0.00 | 6,173.12 |
| 12070 | AR - Medicare Settlements | (6,354.00) | (9,610.00) | | 0.00 | (9,610.00) |
| 12100 | AR - Clearing | 30,093.38 | 30,151.92 | | 0.00 | 30,151.92 |
| 12110 | AR - Security Deposit Refund | 1,689.23 | (1,898.65) | | 0.00 | (1,898.65) |
| 12130 | AR - Advanced Billing | 22,984.13 | 47,315.54 | | 0.00 | 47,315.54 |
| 12220 | Allowance for Bad Debts | (248,406.24) | (105,063.22) | | 0.00 | (105,063.22) |
| 12550 | Other Receivable - Related Party | 0.00 | 52,203.41 | | 0.00 | 52,203.41 |
| 13035 | Prepaid GLPL - Third Party | 10,716.80 | 10,982.24 | | 0.00 | 10,982.24 |
| 13040 | Prepaid Other Insurance | 459.61 | 966.03 | | 0.00 | 966.03 |
| 13130 | Prepaid Expenses - Other | 583.31 | 555.84 | | 0.00 | 555.84 |
| 18000 | Resident PNA Funds | 60,366.81 | 44,200.37 | | 0.00 | 44,200.37 |
| 20000 | AP - Trade | (838,301.35) | (1,420,140.22) | | 0.00 | (1,420,140.22) |
| 20010 | AP - Period Accrual | (27,269.64) | (51,646.87) | | 0.00 | (51,646.87) |
| 20020 | AP - General Accruals | (541,554.56) | (616,001.74) | | 0.00 | (616,001.74) |
| 20030 | AP - Related Party | (71,323.23) | (71,323.23) | | 0.00 | (71,323.23) |
| 21016 | Accrued Pharmacy | (16,968.30) | (15,741.79) | | 0.00 | (15,741.79) |
| 21040 | Accrued Workers Comp Insurance | (327,621.61) | (316,968.21) | | 0.00 | (316,968.21) |
| 21044 | Accrued GLPL - Third Party | (508,139.20) | (548,933.68) | | 0.00 | (548,933.68) |
| 21050 | Accrued Other Insurance | 0.00 | (316.13) | | 0.00 | (316.13) |
| 21120 | Accrued Vacation | (208,004.62) | (166,254.81) | | 0.00 | (166,254.81) |
| 21150 | Accrued Health Insurance | (86,436.51) | (45,618.77) | | 0.00 | (45,618.77) |
| 21160 | Accrued Dental Insurance | 11,078.42 | 8,727.67 | | 0.00 | 8,727.67 |
| 21170 | Accrued Vision Insurance | (1,451.71) | (1,776.88) | | 0.00 | (1,776.88) |
| 21175 | Accrued Whole Life Insurance | (1,173.47) | (1,342.82) | | 0.00 | (1,342.82) |
| 21180 | Accrued Supplemental Life Payable | (1,125.25) | (1,483.27) | | 0.00 | (1,483.27) |
| 21190 | Accrued AD&D Payable | 14.07 | 14.07 | | 0.00 | 14.07 |
| 21200 | Accrued Critical Illness | 1,389.23 | 1,295.16 | | 0.00 | 1,295.16 |
| 21210 | Accrued Short Term Disability | 3,739.18 | 3,379.39 | | 0.00 | 3,379.39 |
| 21220 | Accrued Long Term Disability | 1,548.18 | 1,059.25 | | 0.00 | 1,059.25 |
| 21230 | Accrued FSA Payable | (636.51) | (636.51) | | 0.00 | (636.51) |
| 21235 | Accrued HSA Payable | (3,000.00) | (3,000.00) | | 0.00 | (3,000.00) |
| 21260 | Accrued 401K Employer Match | (31,311.01) | (36,058.48) | | 0.00 | (36,058.48) |
| 21280 | Other Payroll Withholdings | 987.30 | 867.00 | | 0.00 | 867.00 |
| 21455 | Social Security Payable | (160,462.38) | 0.00 | | 0.00 | 0.00 |
| 21510 | Accrued Provider Tax Payable | (214,483.42) | (220,485.84) | | 0.00 | (220,485.84) |
| 21550 | Accrued Sales & Use Tax Payable | (2,853.15) | (2,736.20) | | 0.00 | (2,736.20) |
| 21700 | Unearned Room & Board | (22,984.13) | (47,315.54) | | 0.00 | (47,315.54) |
| 21710 | Unearned Revenues | 0.00 | (80,178.66) | | 0.00 | (80,178.66) |
| 23000 | Due to / from Affiliates | 8,344,138.98 | 7,137,343.48 | | 0.00 | 7,137,343.48 |
| 24005 | PNA Security Deposit | (60,366.81) | (44,200.37) | | 0.00 | (44,200.37) |
| 30060 | Retained Earnings | (8,564,906.88) | (7,147,545.51) | | 0.00 | (7,147,545.51) |
| Subtotal : None | | (1,569,871.37) | (1,984,523.82) | | 0.00 | (1,984,523.82) |
| Total [001] Balance Sheet | | (1,569,871.37) | (1,984,523.82) | | 0.00 | (1,984,523.82) |

| | | | | | | |
|--------------------------------|--------------------------------------|-----------------|-----------------|------------|----------------|-----------------|
| Group : [002] P & L | | | | | | |
| Subgroup : None | | | | | | |
| 4022.00 | RESOURCE REVENUE - MEDICAID | (1,584,106.00) | 0.00 | | 0.00 | 0.00 |
| 4051.00 | MEDICARE MANAGED CARE | (3,204,323.00) | 0.00 | | (3,077,662.00) | (3,077,662.00) |
| | | | | CAIDJE - 2 | (3,077,662.00) | |
| 4053.00 | SCO/PACE | (726,106.00) | 0.00 | | (711,941.00) | (711,941.00) |
| | | | | CAIDJE - 2 | (711,941.00) | |
| 41000.1 | Room & Board - Medicare | (3,813,387.00) | (3,767,337.00) | | 0.00 | (3,767,337.00) |
| 41000.2 | Room & Board - Medicaid | (12,769,994.57) | (15,430,844.28) | | 711,941.00 | (14,718,903.28) |
| | | | | CAIDJE - | 711,941.00 | |
| 41000.3 | Room & Board - Managed Care | (1,572,259.00) | (4,692,287.00) | | 3,077,662.00 | (1,614,625.00) |
| | | | | CAIDJE - | 3,077,662.00 | |
| 41000.4 | Room & Board - Private | (2,732,417.00) | (2,563,711.00) | | 0.00 | (2,563,711.00) |
| 41000.5 | Room & Board - Other | 0.00 | (14,174.00) | | 0.00 | (14,174.00) |
| 41050.1 | Contractual Allowance - Medicare | 3,454.11 | 160,233.37 | | 0.00 | 160,233.37 |
| 41050.2 | Contractual Allowance - Medicaid | 7,914,609.85 | 8,287,242.75 | | 0.00 | 8,287,242.75 |
| 41050.3 | Contractual Allowance - Managed Care | 1,452,042.98 | 1,501,182.43 | | 0.00 | 1,501,182.43 |
| 41050.4 | Contractual Allowance - Private | 420,923.78 | 76,438.62 | | 0.00 | 76,438.62 |
| 41050.5 | Contractual Allowance - Other | 0.00 | 14,174.00 | | 0.00 | 14,174.00 |
| 41110.1 | Lab - Medicare | (127,394.79) | (144,076.07) | | 0.00 | (144,076.07) |

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|---------|---|----------------|----------------|------------|-------------|----------------|
| | | 12/31/2021 | 12/31/2022 | | | 12/31/2022 |
| 41110.3 | Lab - Managed Care | (176,145.59) | (160,684.72) | | 0.00 | (160,684.72) |
| 41110.5 | Lab - Other | 0.00 | (138.87) | | 0.00 | (138.87) |
| 41112 | Flu Shots | (972.66) | 0.00 | | 0.00 | 0.00 |
| 41112.0 | Flu Shots | 0.00 | (585.76) | | 0.00 | (585.76) |
| 41115.1 | Pharmacy Legend - Medicare | (220,861.20) | (217,797.14) | | 0.00 | (217,797.14) |
| 41115.2 | Pharmacy Legend - Medicaid | (10,533.60) | (3,707.28) | | 0.00 | (3,707.28) |
| 41115.3 | Pharmacy Legend - Managed Care | (282,020.73) | (239,260.35) | | 0.00 | (239,260.35) |
| 41115.4 | Pharmacy Legend - Private | 0.00 | (107.23) | | 0.00 | (107.23) |
| 41115.5 | Pharmacy Legend - Other | 0.00 | (13.46) | | 0.00 | (13.46) |
| 41125.1 | Physical Therapy - Medicare | (1,225,164.00) | (1,165,418.00) | | 0.00 | (1,165,418.00) |
| 41125.2 | Physical Therapy - Medicaid | 1,134.00 | 0.00 | | 0.00 | 0.00 |
| 41125.3 | Physical Therapy - Managed Care | (1,304,063.00) | (1,396,300.00) | | 0.00 | (1,396,300.00) |
| 41125.5 | Physical Therapy - Other | 0.00 | (1,449.00) | | 0.00 | (1,449.00) |
| 41130.1 | Occupational Therapy - Medicare | (1,220,406.00) | (1,061,968.00) | | 0.00 | (1,061,968.00) |
| 41130.2 | Occupational Therapy - Medicaid | 1,449.00 | 0.00 | | 0.00 | 0.00 |
| 41130.3 | Occupational Therapy - Managed Care | (1,353,866.00) | (1,275,457.00) | | 0.00 | (1,275,457.00) |
| 41130.4 | Occupational Therapy - Private | 0.00 | (185.00) | | 0.00 | (185.00) |
| 41130.5 | Occupational Therapy - Other | 0.00 | (945.00) | | 0.00 | (945.00) |
| 41140.1 | Speech Therapy - Medicare | (152,136.00) | (97,866.00) | | 0.00 | (97,866.00) |
| 41140.3 | Speech Therapy - Managed Care | (167,328.00) | (98,730.00) | | 0.00 | (98,730.00) |
| 41155.1 | X-Ray - Medicare | (21,065.70) | (27,690.00) | | 0.00 | (27,690.00) |
| 41155.3 | X-Ray- Managed Care | (44,358.81) | (31,391.00) | | 0.00 | (31,391.00) |
| 41155.4 | X-Ray -Private | 0.00 | (372.50) | | 0.00 | (372.50) |
| 41300.1 | Ancillary Contractual Adjustment - Medicare | 2,577,827.84 | 2,399,723.33 | | 0.00 | 2,399,723.33 |
| 41300.2 | Ancillary Contractual Adjustment - Medicaid | 7,950.60 | 3,707.28 | | 0.00 | 3,707.28 |
| 41300.3 | Ancillary Contractual Adjustment - Managed Care | 3,080,310.73 | 2,894,754.75 | | 0.00 | 2,894,754.75 |
| 41300.4 | Ancillary Contractual Adjustment - Private | 0.00 | 67.28 | | 0.00 | 67.28 |
| 41300.5 | Ancillary Contractual Adjustment - Other | 0.00 | 2,546.33 | | 0.00 | 2,546.33 |
| 41380 | Resident Personal Items | (3,330.00) | 0.00 | | 0.00 | 0.00 |
| 41380.0 | Resident Personal Items | 0.00 | (3,744.00) | | 0.00 | (3,744.00) |
| 46065 | Other Revenue | (490,908.55) | (933,379.14) | | 0.00 | (933,379.14) |
| 46066 | NJ Provider Tax Income | (110.46) | 331.38 | | 0.00 | 331.38 |
| 5061.00 | Dietician | 95,762.00 | 0.00 | | 98,425.00 | 98,425.00 |
| | | | | CAIDJE - | 98,425.00 | |
| 5250.00 | Therapy Management Payroll | 127,678.00 | 0.00 | | 0.00 | 0.00 |
| | | | | CAIDJE - 1 | (0.00) | |
| 56140 | QA Nurse | 72,684.12 | 6,122.37 | | 0.00 | 6,122.37 |
| 56610 | Administrator | 197,590.79 | 151,748.62 | | 0.00 | 151,748.62 |
| 56620 | Business Office | 201,266.55 | 195,885.29 | | 0.00 | 195,885.29 |
| 56630 | Facility HR | 24,000.00 | 24,000.00 | | 0.00 | 24,000.00 |
| 56650 | Admissions | 215,659.31 | 264,630.56 | | 0.00 | 264,630.56 |
| 56660 | Nursing Administration | 261,493.45 | 252,937.94 | | 0.00 | 252,937.94 |
| 56661 | Director of Nursing | 170,289.40 | 71,447.69 | | 0.00 | 71,447.69 |
| 56662 | Assistant Director of Nursing | 82,523.60 | 33,114.34 | | 0.00 | 33,114.34 |
| 56670 | MDS | 185,415.48 | 222,074.72 | | 0.00 | 222,074.72 |
| 56680 | Central Supply | 17,363.88 | 17,984.38 | | 0.00 | 17,984.38 |
| 56690 | RN's | 532,814.87 | 418,347.27 | | 0.00 | 418,347.27 |
| 56700 | LPN's | 2,178,744.08 | 1,592,388.09 | | 0.00 | 1,592,388.09 |
| 56710 | CNA's | 2,084,907.59 | 2,429,340.97 | | 0.00 | 2,429,340.97 |
| 56720 | Physical Therapy | 507,363.93 | 589,613.46 | | 0.00 | 589,613.46 |
| | | | | CAIDJE - | (0.00) | |
| 56730 | Occupational Therapy | 462,721.37 | 483,726.23 | | 0.00 | 483,726.23 |
| | | | | CAIDJE - | (0.00) | |
| 56740 | Speech Therapy | 84,120.45 | 29,479.39 | | 0.00 | 29,479.39 |
| | | | | CAIDJE - | (0.00) | |
| 56750 | Medical Records | 21,834.25 | 25,471.47 | | 0.00 | 25,471.47 |
| 56760 | Social Worker | 148,605.69 | 167,044.98 | | 0.00 | 167,044.98 |
| 56790 | Respiratory | 11,770.36 | 73,893.87 | | 0.00 | 73,893.87 |
| | | | | CAIDJE - | (0.00) | |
| 56835 | Recreation | 379,445.69 | 397,882.94 | | 0.00 | 397,882.94 |
| 56840 | Dietary | 592,195.41 | 720,129.81 | | (98,425.00) | 621,704.81 |
| | | | | CAIDJE - | (98,425.00) | |
| 56850 | Housekeeping | 311,806.67 | 379,453.39 | | 0.00 | 379,453.39 |
| 56870 | Maintenance | 108,174.44 | 147,701.50 | | 0.00 | 147,701.50 |
| 57330 | Director of Rehabilitation | 115,575.42 | 116,096.40 | | 0.00 | 116,096.40 |
| 60050 | Contract Labor | 0.00 | 93,660.00 | | 0.00 | 93,660.00 |
| 61000 | Medicare Tax Expense | 128,675.69 | 124,061.91 | | 0.00 | 124,061.91 |
| 61001 | Social Security Tax Expense | 550,142.10 | 530,623.47 | | 0.00 | 530,623.47 |
| 61002 | Benefit Allocation - Wage Transfer | 1,263.04 | 19,007.16 | | 0.00 | 19,007.16 |
| 61005 | SUI Tax Expense | 128,286.49 | 80,062.23 | | 0.00 | 80,062.23 |
| 61010 | FUTA Tax Expense | 10,922.04 | 10,787.01 | | 0.00 | 10,787.01 |
| 61015 | Other Payroll Tax Expense | 43,552.32 | 39,456.71 | | 0.00 | 39,456.71 |
| 61020 | 401K Employer Match Expense | 33,400.56 | 34,587.00 | | 0.00 | 34,587.00 |

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|---------|---|------------|--------------|----------|-------------|--------------|
| | | 12/31/2021 | 12/31/2022 | | | 12/31/2022 |
| 61030 | Health Insurance Expense | 468,951.42 | 381,076.99 | | 0.00 | 381,076.99 |
| 61045 | Workers Comp Insurance Expense | 152,934.25 | 150,428.54 | | 0.00 | 150,428.54 |
| 61070 | Basic Life Insurance | 2,265.26 | 1,978.86 | | 0.00 | 1,978.86 |
| 61090 | Employee Relations | 47,051.90 | 69,777.48 | | 0.00 | 69,777.48 |
| 61095 | Employee Training | 1,540.00 | 1,540.00 | | 0.00 | 1,540.00 |
| 61105 | Other Employee Benefits | 2,292.02 | 2,203.32 | | 0.00 | 2,203.32 |
| 61120 | Holiday Party | 4,624.14 | 4,065.85 | | 0.00 | 4,065.85 |
| 61125 | Flowers & Gifts to Employees | 1,249.52 | 1,383.81 | | 0.00 | 1,383.81 |
| 63000 | Telephone Expense | 35,961.70 | 66,793.62 | | 0.00 | 66,793.62 |
| 63015 | Telephone Data Connection | 7,368.06 | 0.00 | | 0.00 | 0.00 |
| 63020 | Telephone Equip Repair | 2,435.69 | 1,427.50 | | 0.00 | 1,427.50 |
| 63030 | Telephone Maint Contracts | 5,109.51 | 5,535.24 | | 0.00 | 5,535.24 |
| 63050 | Cell Phone Expense | 6,944.99 | 5,714.57 | | 0.00 | 5,714.57 |
| 63065 | Accounting | 4,691.84 | 4,697.00 | | 0.00 | 4,697.00 |
| 63070 | Legal Fees | 15,833.87 | 4,079.52 | | 0.00 | 4,079.52 |
| 63071 | Legal Settlements | 0.00 | 6,308.50 | | 0.00 | 6,308.50 |
| 63075 | Criminal Record Check | 13,201.00 | 14,806.50 | | 0.00 | 14,806.50 |
| 63080 | Compliance Expense | 9,705.20 | 9,553.00 | | 0.00 | 9,553.00 |
| 63085 | Administrative Fee - Related Party | 348,606.24 | 421,613.43 | | 0.00 | 421,613.43 |
| 63095 | Consulting Fees | 16,413.97 | 9,874.68 | | 0.00 | 9,874.68 |
| 63100 | Other Professional Fees | 41,520.25 | 32,062.79 | | 0.00 | 32,062.79 |
| 63105 | Postage | 7,211.16 | 1,613.89 | | 0.00 | 1,613.89 |
| 63115 | Overnight Delivery | 0.00 | 104.96 | | 0.00 | 104.96 |
| 63120 | Office Supplies - WB Mason Only | 14,831.85 | 17,382.86 | | 0.00 | 17,382.86 |
| 63121 | Other Office Supplies | 6,143.25 | 1,422.84 | | 0.00 | 1,422.84 |
| 63135 | Printed Forms | 3,977.29 | 2,578.92 | | 0.00 | 2,578.92 |
| 63150 | Computer Expense | 0.00 | 925.00 | | 0.00 | 925.00 |
| 63156 | Minor Computer Equipment | 7,297.22 | 740.00 | | 0.00 | 740.00 |
| 63160 | Data Processing Expense | 76,087.76 | 79,592.47 | | 0.00 | 79,592.47 |
| 63165 | Network Support | 89,761.31 | 85,888.85 | | 0.00 | 85,888.85 |
| 63170 | Network Wiring | 0.00 | 36.24 | | 0.00 | 36.24 |
| 63175 | Internet Connection Fee | 1,809.23 | 2,027.29 | | 0.00 | 2,027.29 |
| 63176 | IT Allocation - Related Party | 17,950.80 | 21,710.13 | | 0.00 | 21,710.13 |
| 63185 | Minor Equipment - Administration | 163.84 | 402.00 | | 0.00 | 402.00 |
| 63195 | Travel - Mileage | 1,149.19 | 1,553.57 | | 0.00 | 1,553.57 |
| 63215 | Travel - Meals | 18.56 | 0.00 | | 0.00 | 0.00 |
| 63220 | Travel - Other | 7,452.19 | 5,119.84 | | 0.00 | 5,119.84 |
| 63230 | Bank Charges | (1,907.03) | 50,412.51 | | 0.00 | 50,412.51 |
| 63240 | Collection Fees | 6,027.50 | 5,596.68 | | 0.00 | 5,596.68 |
| 63245 | Service Fees | 0.00 | 6,920.50 | | 0.00 | 6,920.50 |
| 63250 | Other Fees | 0.00 | 84,530.45 | | (58,260.00) | 26,270.45 |
| | | | | CAIDJE - | (58,260.00) | |
| 63265 | General Liability Insurance Expense - Third Par | 146,786.45 | 145,850.96 | | 0.00 | 145,850.96 |
| 63272 | Property Insurance - Related Party | 11,205.83 | 12,424.08 | | 0.00 | 12,424.08 |
| 63275 | Other Insurance Expense | 1,078.84 | 1,560.61 | | 0.00 | 1,560.61 |
| 63280 | Off Site Storage | 16,301.14 | 62,034.63 | | 0.00 | 62,034.63 |
| 63290 | Dues & Subscriptions | 27,548.70 | 23,088.41 | | 0.00 | 23,088.41 |
| 63300 | Professional Education | 2,770.00 | 920.00 | | 0.00 | 920.00 |
| 63305 | Placement Fees | 0.00 | 20,675.00 | | 0.00 | 20,675.00 |
| 63310 | Hiring Expense | 6,680.77 | 173,874.34 | | 0.00 | 173,874.34 |
| 63315 | Help Wanted Advertising | 50.00 | 2,780.64 | | 0.00 | 2,780.64 |
| 63330 | License & Permits | 725.00 | 1,950.00 | | 0.00 | 1,950.00 |
| 63335 | Uniform Expense | 8,007.91 | 7,670.88 | | 0.00 | 7,670.88 |
| 63380 | Consolidated Billing - Administration | 3,475.21 | 5,129.96 | | 0.00 | 5,129.96 |
| 63385 | Healthcare Provider Tax | 830,142.28 | 866,043.82 | | 0.00 | 866,043.82 |
| 63390 | Sales & Use Tax Expense | 3,720.00 | 3,720.00 | | 0.00 | 3,720.00 |
| 63395 | Personal Property Tax Expense | 11,484.18 | 4,460.88 | | 0.00 | 4,460.88 |
| 63401 | Real Estate Tax Expense - Related Party | 69,026.87 | 69,437.28 | | 0.00 | 69,437.28 |
| 63415 | Annual Report Fees | 1,637.00 | 3,222.89 | | 0.00 | 3,222.89 |
| 63425 | Miscellaneous Expense | (192.42) | 0.00 | | 0.00 | 0.00 |
| 64000 | RN - Agency | 424,947.40 | 529,954.37 | | 0.00 | 529,954.37 |
| 64005 | LPN - Agency | 459,741.35 | 1,379,285.89 | | 0.00 | 1,379,285.89 |
| 64010 | CNA - Agency | 630,527.11 | 441,472.38 | | 0.00 | 441,472.38 |
| 64015 | Nursing Supplies | 11,922.23 | 24,841.69 | | 0.00 | 24,841.69 |
| 64030 | Pharmacy Consultant | 12,236.09 | 17,096.81 | | 0.00 | 17,096.81 |
| 64035 | Medical Director Expense | 30,000.00 | 30,000.00 | | 0.00 | 30,000.00 |
| 64050 | Contract Nursing Expense | 0.00 | 57,540.00 | | 58,260.00 | 115,800.00 |
| | | | | CAIDJE - | 58,260.00 | |
| 64055 | Other Physician Expense | 280.73 | 518.18 | | 0.00 | 518.18 |
| 64060 | Physician Consultant Expense | (4,000.00) | 0.00 | | 0.00 | 0.00 |
| 64065 | Medical Record Supplies | (1,221.35) | (319.91) | | 0.00 | (319.91) |
| 64205 | Resident Entertainment | 5,730.02 | 6,195.61 | | 0.00 | 6,195.61 |
| 64210 | Cable Television | 53,170.75 | 51,529.08 | | 0.00 | 51,529.08 |

Client: **A443481 - 312 Milbury Avenue Operating Company, LLC**
Engagement: **MD 2022 - Care One at Millbury**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

| Account | Description | CAID PP-1 | IMPORT | JE Ref # | CAIDJE | CAID CP |
|------------------------|---|---------------------|---------------------|----------|-------------|---------------------|
| | | 12/31/2021 | 12/31/2022 | | | 12/31/2022 |
| 64300 | LCSW Contractor Expense | 31,674.50 | 57,865.25 | | 0.00 | 57,865.25 |
| 64405 | Raw Food | 340,743.23 | 388,406.44 | | 0.00 | 388,406.44 |
| 64410 | Dietary Supplement | 17,406.40 | 7,179.93 | | 0.00 | 7,179.93 |
| 64415 | Dietary Supplies | 56,734.42 | 55,203.72 | | 0.00 | 55,203.72 |
| 64420 | Other Dietary Expense | 5,372.83 | 4,416.50 | | 0.00 | 4,416.50 |
| 66600 | Laundry Supplies | 9,842.34 | 19,235.52 | | 0.00 | 19,235.52 |
| 66610 | Laundry Outside Services | 24,360.72 | 0.00 | | 0.00 | 0.00 |
| 66615 | Laundry Expense | 1,521.64 | 5,543.85 | | 0.00 | 5,543.85 |
| 66620 | Housekeeping Supplies | 74,810.13 | 63,613.57 | | 0.00 | 63,613.57 |
| 66630 | Housekeeping Outside Services | 58,541.07 | 73,034.00 | | 0.00 | 73,034.00 |
| 67005 | Facility Repairs & Maintenance | 281.13 | 712.55 | | 0.00 | 712.55 |
| 67010 | Maintenance Supplies | 27,674.60 | 85,004.93 | | 0.00 | 85,004.93 |
| 67015 | Maintenance Outside Service | 42,850.50 | 48,027.90 | | 0.00 | 48,027.90 |
| 67030 | Facility Equipment Repairs & Maintenance | 33,253.36 | 23,269.00 | | 0.00 | 23,269.00 |
| 67035 | Building Repairs & Maintenance | 31,623.97 | 47,651.45 | | 0.00 | 47,651.45 |
| 67040 | Painting & Decorating | 0.00 | 517.79 | | 0.00 | 517.79 |
| 67045 | Grounds Maintenance | 16,221.48 | 22,125.00 | | 0.00 | 22,125.00 |
| 67050 | Snow Removal | 25,835.36 | 34,645.00 | | 0.00 | 34,645.00 |
| 67055 | Pest Control | 5,507.95 | 5,145.50 | | 0.00 | 5,145.50 |
| 67060 | Fire Alarm Service | 7,082.33 | 7,233.34 | | 0.00 | 7,233.34 |
| 67070 | Electric | 193,706.96 | 248,680.72 | | 0.00 | 248,680.72 |
| 67075 | Gas - Utility Expense | 36,896.54 | 51,133.13 | | 0.00 | 51,133.13 |
| 67076 | Automobile Fuel Expense | 24.00 | 21.33 | | 0.00 | 21.33 |
| 67080 | Water & Sewer | 113,032.21 | 117,055.76 | | 0.00 | 117,055.76 |
| 67095 | Sanitation | 27,761.15 | 28,875.94 | | 0.00 | 28,875.94 |
| 67100 | Medical Waste Disposal | 1,066.95 | 1,109.95 | | 0.00 | 1,109.95 |
| 68015 | Other Medical Services Expense | 0.00 | 546.52 | | 0.00 | 546.52 |
| 68025 | Enteral Food Supplement | 4,008.99 | 8,150.55 | | 0.00 | 8,150.55 |
| 68030 | Incontinent Briefs Expense | 57,970.39 | 71,611.67 | | 0.00 | 71,611.67 |
| 68045 | Medical Supplies Expense | 112,311.17 | 126,659.44 | | 0.00 | 126,659.44 |
| 68055 | Medical Supplies - Other | 315.41 | 5,616.37 | | 0.00 | 5,616.37 |
| 68070 | Wound Care Expense | 62,097.29 | 57,034.94 | | 0.00 | 57,034.94 |
| 68075 | Drugs-Prescription, Legend Drugs Other | 18,307.94 | 20,060.16 | | 0.00 | 20,060.16 |
| 68080 | Drugs-Prescription, Legend Drugs Managed Care | 228,089.40 | 191,907.30 | | 0.00 | 191,907.30 |
| 68085 | Drugs-Prescription, Medicare A | 196,219.17 | 180,934.18 | | 0.00 | 180,934.18 |
| 68090 | Drugs-Non-Prescription, Non-Legend | 52,598.27 | 51,924.54 | | 0.00 | 51,924.54 |
| 68095 | Pharmacy Supplies | 2,981.66 | 952.52 | | 0.00 | 952.52 |
| 68100 | IV Expense | 89,671.75 | 81,235.76 | | 0.00 | 81,235.76 |
| 68105 | Oxygen Supplies | 4,210.41 | 14,786.31 | | 0.00 | 14,786.31 |
| 68110 | Oxygen | 20,906.77 | 25,162.64 | | 0.00 | 25,162.64 |
| 68115 | Lab Expense | 683,435.73 | 398,423.35 | | 0.00 | 398,423.35 |
| 68120 | X-Ray Expense | 31,078.45 | 24,998.61 | | 0.00 | 24,998.61 |
| 68130 | DME (Durable Medical EQPT) | 3,513.28 | 8,343.28 | | 0.00 | 8,343.28 |
| 68135 | Equipment Rental - Other (Drugs & Supplies) | 55,689.67 | 26,589.96 | | 0.00 | 26,589.96 |
| 68140 | Ambulance Expense | 42,241.01 | 27,441.45 | | 0.00 | 27,441.45 |
| 68170 | Resident Replacement Items | 6,147.90 | 899.79 | | 0.00 | 899.79 |
| 69000 | PT Contractor Expense | 0.00 | 19,740.00 | | 0.00 | 19,740.00 |
| 69005 | PT Supplies | 18,710.41 | 9,371.79 | | 0.00 | 9,371.79 |
| 69010 | OT Contractor Expense | (16,000.00) | 0.00 | | 0.00 | 0.00 |
| 69020 | ST Contractor Expense | 0.00 | 36,107.50 | | 0.00 | 36,107.50 |
| 69035 | RT Supplies | 18.97 | 0.00 | | 0.00 | 0.00 |
| 69045 | PT/OT Equipment Rental | 11,720.88 | 11,623.38 | | 0.00 | 11,623.38 |
| 69515 | Newspaper | 103.74 | 0.00 | | 0.00 | 0.00 |
| 69520 | Activity Supplies | 35,493.59 | 39,864.66 | | 0.00 | 39,864.66 |
| 69525 | Facility Other Supplies | 177.25 | 2,558.07 | | 0.00 | 2,558.07 |
| 76005 | Marketing Expense | 34,358.96 | 38,882.63 | | 0.00 | 38,882.63 |
| 76006 | Marketing Expense - Corporate | 99,326.64 | 100,656.54 | | 0.00 | 100,656.54 |
| 76010 | Marketing - Meals | 4,317.57 | 8,555.45 | | 0.00 | 8,555.45 |
| 77000 | Gifts | 0.00 | 1,061.10 | | 0.00 | 1,061.10 |
| 77005 | Charitable Contributions | 100.00 | 0.00 | | 0.00 | 0.00 |
| 77010 | Sponsorships | 2,546.29 | 1,800.00 | | 0.00 | 1,800.00 |
| 79100 | Bad Debt Expense | 32,368.55 | 57,725.58 | | 0.00 | 57,725.58 |
| 79105 | Bad Debt Expense - Medicare | 1,752.97 | 13,123.59 | | 0.00 | 13,123.59 |
| 79500 | Management Fees | 887,177.74 | 907,260.86 | | 0.00 | 907,260.86 |
| 80005 | Rent - Related Party | 804,775.20 | 822,865.53 | | 0.00 | 822,865.53 |
| 80010 | Office Equipment Rental | 23,020.81 | 14,109.10 | | 0.00 | 14,109.10 |
| 87200 | Health Insurance Reserve Adjustment | 189,461.43 | (32,110.00) | | 0.00 | (32,110.00) |
| 87205 | Workers Comp Reserve Adjustment | (9,395.64) | (73,471.90) | | 0.00 | (73,471.90) |
| 87210 | GLPL Reserve Adjustment | 79,188.00 | 25,881.56 | | 0.00 | 25,881.56 |
| 87215 | Bad Debt Reserve Adjustment | (18,289.77) | 0.00 | | 0.00 | 0.00 |
| 87500 | Interest Income | (1,633.96) | (51.60) | | 0.00 | (51.60) |
| Subtotal : None | | 1,569,871.37 | 1,984,523.82 | | 0.00 | 1,984,523.82 |

Client: **A443481 - 312 Milbury Avenue Operating Company, LLC**
Engagement: **MD 2022 - Care One at Millbury**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

| Account | Description | CAID PP-1 | IMPORT | JE Ref # | CAIDJE | CAID CP |
|-------------------|-----------------------|---------------------|---------------------|----------|-------------|---------------------|
| | | 12/31/2021 | 12/31/2022 | | | 12/31/2022 |
| Total [002] P & L | | <u>1,569,871.37</u> | <u>1,984,523.82</u> | | <u>0.00</u> | <u>1,984,523.82</u> |
| | Sum of Account Groups | 0.00 | 0.00 | | 0.00 | 0.00 |
| | Net (Income) Loss | 0.00 | 0.00 | | 0.00 | 0.00 |

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Client: **A443481 - 312 Milbury Avenue Operating Company, LLC**
Engagement: **MD 2022 - Care One at Millbury**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

| Account | Description | CAID CP 12/31/2022 | PP-1 12/31/2021 |
|---|---|-----------------------|---------------------|
| Group : [S6L1.1C1] | Cash and Cash Equivalents | | |
| Subgroup : None | | | |
| 10010 | Cash - Lockbox | 5,000.00 | 0.00 |
| 10040 | Cash - Cash in Transit | 4,345.60 | 14,646.23 |
| Subtotal : None | | 9,345.60 | 14,646.23 |
| Total [S6L1.1C1] | Cash and Cash Equivalents | 9,345.60 | 14,646.23 |
| Group : [S6L1.5C1] | Payer Accounts Receivable | | |
| Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)] | | | |
| 12020 | AR - Resident | 1,773,173.49 | 1,855,140.46 |
| Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private) | | 1,773,173.49 | 1,855,140.46 |
| Total [S6L1.5C1] | Payer Accounts Receivable | 1,773,173.49 | 1,855,140.46 |
| Group : [S6L1.6C1] | Less Reserve for Bad Debts | | |
| Subgroup : None | | | |
| 12050 | AR - Monthly Accrual | (156,000.00) | 54,867.91 |
| 12220 | Allowance for Bad Debts | (105,063.22) | (248,406.24) |
| Subtotal : None | | (261,063.22) | (193,538.33) |
| Total [S6L1.6C1] | Less Reserve for Bad Debts | (261,063.22) | (193,538.33) |
| Group : [S6L1.8C1] | Receivable from Affiliates/Related Parties | | |
| Subgroup : None | | | |
| 12550 | Other Receivable - Related Party | 52,203.41 | 0.00 |
| 23000 | Due to / from Affiliates | 7,137,343.48 | 8,344,138.98 |
| Subtotal : None | | 7,189,546.89 | 8,344,138.98 |
| Total [S6L1.8C1] | Receivable from Affiliates/Related Parties | 7,189,546.89 | 8,344,138.98 |
| Group : [S6L1.11C1] | Other Receivables | | |
| Subgroup : None | | | |
| 12100 | AR - Clearing | 30,151.92 | 30,093.38 |
| 12110 | AR - Security Deposit Refund | (1,898.65) | 1,689.23 |
| 12130 | AR - Advanced Billing | 47,315.54 | 22,984.13 |
| Subtotal : None | | 75,568.81 | 54,766.74 |
| Total [S6L1.11C1] | Other Receivables | 75,568.81 | 54,766.74 |
| Group : [S6L1.13C1] | Prepaid Insurance | | |
| Subgroup : None | | | |
| 13035 | Prepaid GLPL - Third Party | 10,982.24 | 10,716.80 |
| 13040 | Prepaid Other Insurance | 966.03 | 459.61 |
| Subtotal : None | | 11,948.27 | 11,176.41 |
| Total [S6L1.13C1] | Prepaid Insurance | 11,948.27 | 11,176.41 |
| Group : [S6L1.15C1] | Other Prepaid Expenses | | |
| Subgroup : None | | | |
| 13130 | Prepaid Expenses - Other | 555.84 | 583.31 |
| Subtotal : None | | 555.84 | 583.31 |

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